INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

DEC 28 2005

Date:

FRIENDS OF THE MARCH OF THE LIVING C/O CHARLES RUBIN 2101 CORPORATE BLVD STE 107 BOCA RATON, FL 33431

Employer Identification Number: 65-1058975

DLN:

17053274782015 Contact Person: PAULA J MOLL-MALONE

ID# 31262

Contact Telephone Number:

(877) 829-5500

Public Charity Status: 170(b)(1)(A)(vi)

## Dear Applicant:

Our letter dated June 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

> Sincerely yours, Sis & James

Director, Exempt Organizations Rulings and Agreements

Letter 1050 (DO/CG)